

POWER OF ATTORNEY

Whereas VALEO EQUIPEMENTS ELECTRIQUES MOTEUR, a company organized under the laws of France, having a place of business at 2, rue André-Boulle, F-94017 Créteil, Cedex, France, is the owner by assignment of the entire right, title and interest in and to United States Patent Application entitled

METHOD FOR PRODUCING A SHAFT PERTAINING TO A STARTER

(Docket VAL 228 P2 - MFR 0222 PCT) and of the inventions described and claimed therein;

VALEO EQUIPEMENTS ELECTRIQUES MOTEUR hereby appoints:

Customer Number 34232

Matthew R. Jenkins Reg. No. 34,844
Alan F. Meckstroth Reg. No. 22,607

its attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Address all telephone calls to (937) 298-2811. Address all correspondence to:

JACOX, MECKSTROTH & JENKINS
2310 Far Hills Building
Dayton, Ohio 45419-1575.

VALEO EQUIPEMENTS ELECTRIQUES
MOTEUR

By Didier GAMONAL

Title Ingénieur P.I.

Date September 18, 2006

Didier Gamonal